## EMPLOYER STATUS DETERMINATION St. Croix Valley Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of St. Croix Valley Railroad Company,(SCV), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.).

Information regarding SCV was provided by Mr. Gary Laakso, General Counsel of Rail America, Inc., the parent company of SCV. According to Mr. Laakso, SCV began operations September 8, 1997, and first compensated employees on August 30, 1997. Mr. Gary O. Marino is the chief executive officer of SCV. SCV reports that it currently has two employees.

In Surface Transportation Board Finance Docket 33442, SCV filed a notice of exemption to acquire and operate approximately 33 miles of rail line from The Burlington Northern and Santa Fe Railway Company, with which the SCV will interchange.

The evidence of record establishes that SCV is a carrier operating in interstate commerce. Accordingly, it is determined that SCV is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of August 30, 1997, the date as of which it first compensated employees.

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